

**10-18-301 Enterprise funds for cable television or public telecommunications services.**

- (1) A municipality that provides a cable television service or a public telecommunications service under this chapter:
- (a) shall establish an enterprise fund to account for the municipality's operations of a cable television service or public telecommunications service;
  - (b) for accounting purposes only, may account for its cable television services and its public telecommunications services in a single enterprise fund under Chapter 6, Uniform Fiscal Procedures Act for Utah Cities;
  - (c) shall, consistent with the requirements of Section 10-6-135, adopt separate operating and capital budgets for the municipality's:
    - (i) cable television services; and
    - (ii) public telecommunications services;
  - (d) may not transfer any appropriation or other balance in any enterprise fund established by the municipality under this section to another enterprise fund; and
  - (e) may not transfer any appropriation or other balance in any other enterprise fund established by the municipality under Chapter 6, Uniform Fiscal Procedures Act for Utah Cities, to any enterprise fund established by the municipality under this section.
- (2) The restrictions on transfers described in Subsections (1)(d) and (e) do not apply to transfers made by a municipality between other enterprise funds established by the municipality.

Enacted by Chapter 83, 2001 General Session